

INTERNAL REVENUE SERVICE INFORMATIOND Section 1.0 Purpose

The purpose of this appendix is to provide **guidance** ~~instructions~~ to Department of Commerce organization units requesting taxpayer address information ~~and/or tax delinquent account status information~~ from the Internal Revenue Service (IRS). Taxpayer information will be provided by the IRS to Federal agencies under reimbursable service agreements.

D Section 2.0 Policy

Taxpayer address information shall be obtained from the IRS for official use only as needed to collect Federal claims against individuals ~~or other legal entities (i.e., corporations, subchapter S corporations, partnerships, tax-exempt organizations, and estates).~~

~~Tax delinquent account status information shall be obtained from the IRS for official use only and as needed to administer included Federal loan programs under which the United States or a Federal agency makes, guarantees, or insures loans. As published in Volume 47, Number 248 of the Federal Register dated December 27, 1982, these loan programs include, for the Department of Commerce: (1) the Trade Act of 1974, as amended, (2) the Public Works and Economic Development Act of 1965, as amended, (3) the Coastal Zone Management Act of 1972, as amended, (4) the Merchant Marine Act of 1936, as amended, and (5) the Fish and Wildlife Act of 1956, as amended.~~

D Section 3.0 Applicability

These procedures relate to large volume requests of one hundred (100) or more items. Information on procedures regarding small volume requests can be obtained by contacting the local IRS ~~district office or the Office of Finance and Federal Assistance~~ **Disclosure Officer or contact the Program Manager for Reimbursable Activities, IRS, Telephone: 202-622-5145**

D Section 4.0 Authority

Disclosure of taxpayer address information to Federal agencies for their use in collecting Federal claims against an individual is provided for under the authority of 26 U.S.C. 6103(m)(2). (See: http://uscode.house.gov/title_26.htm.)

~~Disclosure of tax delinquent account status information to Federal agencies administering any included Federal loan program is provided for under the authority of 26 U.S.C. 6103(1)(3).~~

D Section 5.0 Procedures.01 Requesting Data

- a. IRS Individual Master Files (IMF) contain information on the tax accounts of individuals. ~~IRS Business Master Files (BMF) contain information on tax accounts of business entities (i.e., corporations, subchapter S corporations, partnerships, tax-exempt organizations, and estates). These files are maintained at the Internal Revenue Service National Computer Center in Martinsburg, West Virginia. If organization units are unsure whether an account would appear in the IMF or BMF, it may be expedient to request information from both the IMF and the BMF.~~ IMF Address Requests may be made on magnetic tape or cartridge.
- ~~b. IMF Address Requests may be made on magnetic tape or computer punch cards. Tax delinquent account status information requests and BMF Address Requests must be made on magnetic tape.~~
- eb. The Taxpayer Identification Number (TIN) is used to identify IMF Accounts (**Social Security Number** SSN format xxx-xx-xxxx) and the Employer Identification Number (EIN) is used to identify BMF accounts (EIN format xx-xxxxxxx). The only exceptions are estates, which appear on the BMF with social security numbers.
- c. Data will be extracted from the IMF and BMF based on a match between the master file and the data record submitted by the requester. Both the TIN and name control on the data record request must match with a record on the master file before any data is extracted. Without a match, the IRS will not provide the requested data.

.02 Application for Inclusion in the Program

- a. All applications should be submitted to:

Internal Revenue Service
Director, Office of Disclosure **Governmental Liaison**
Room ~~1603,~~ **1611 EX-D**
1111 Constitution Avenue, N.W.
Washington, D.C. 20224
(Telephone: ~~566-4441~~ **202-622-5145**)
- b. The application must be in writing and should indicate ~~whether~~ **that** the organization unit wishes to receive address data, taxpayer delinquent account data, or both. The application should also indicate ~~whether~~ **that** data will be requested from the IMF, ~~BMF, or both,~~ and ~~whether~~ submissions will be made via tapes or ~~punch cards~~ **cartridge**.

- c. For more detailed information regarding the format of requests to IRS for taxpayer address information under 26 U.S.C. 6103(m)(2) ~~and tax delinquent account status information under 26 U.S.C. 6103(l)(3)~~, refer to Exhibit D-1 ~~of this appendix entitled "Instructions to Federal and State Agencies Requesting Disclosure of Information."~~ **contact the Program Manager for Reimbursable Activities, IRS, Telephone: 202-622-5145**

D Section 6.0 Safeguard Procedures

As a condition of receiving Federal tax returns and return information, the receiving organization unit must establish and maintain, to the satisfaction of the IRS, certain safeguards designed to prevent unauthorized uses of the information and to protect the confidentiality of that information. In addition to formal written requests, IRS may require formal agreements which specify, among other things, how the information will be protected. An organization unit must ensure its safeguards will be ready for immediate implementation upon receipt of the information. A copy of IRS Publication 1075, ~~A~~Tax Information Security Guidelines for Federal, State and Local Agencies,~~@~~ which provides guidance in assuring that the practices, controls and safeguards employed adequately protect the confidentiality of the data provided by the IRS can be obtained at IRS= website http://www.irs.treas.gov/forms_pubs/formpub.html.